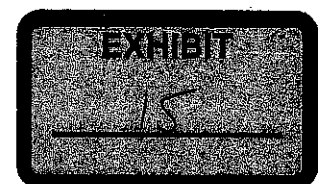


Davy:

11/20/95

Please arrange these
Papers and notify the
Bank that I want a
third signature - Mosko Hanaquel,
and the bank will accept -
any one of the 3 signatures
for any amount of each
check - Pls. do this ASAP

SMA



JUL 30 '96 21:17 FR SANDS EXEC OFFICE 702 733 5528 TO 981197236966464 P.02
220'3004 220305 2A 22:07 96. 02 TL

POWER OF ATTORNEY

(K)DP DON 7108

JUL 30 '96 21:18 FR SANDS EXEC OFFICE 702 733 5528 TO 981197236966464 P.24
220'3004 220305 2A 22:11 96. 02 TL

United Mizrahi Bank Limited
78 Hayarkon Street
Tel Aviv

Attention: Ilan Golan

Dear Sir,

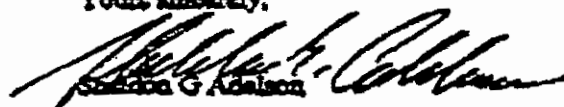
Re: Account Number 445876

Enclosed please find a power of attorney for Moshe Harnad to act in connection with the
abovementioned account. Please honour his instructions in all matters with regard to the account.

I would also like to take this opportunity to amend the power of attorney granted to Yacov Neeman
on the abovementioned account.

(FDP)

Yours sincerely,


Sheldon G. Adelson

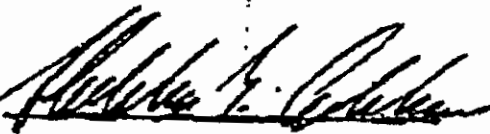
JUL 30 '96 21:15 FR SANDS EXEC OFFICE 702 733 5628 TO 901157236936464 P.23

3303000

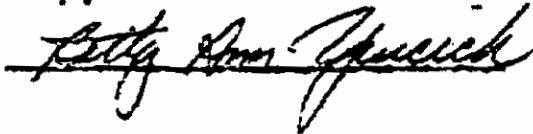
0000000000

00:00 96. 08. 10

2. To inform and instruct the Bank to treat and consider any other person or persons duly appointed in writing by the Attorney as fully authorized to exercise all and any of the powers contained herein, until such time as the Bank shall receive my or my Attorney's written revocation of such appointment.
3. I hereby approve in advance all steps or actions taken by the Attorney or his appointee within the framework of this Power of Attorney.
4. I hereby authorize the Attorney to settle or compromise any dispute with the Bank or any third party which may arise within the framework of this Power of Attorney, and further I agree to be bound by the terms of such settlement or compromise.
5. I hereby authorize and instruct the Attorney to sign all or any documents which may be necessary to effect any power contained herein or otherwise as the Bank may deem necessary.
6. I hereby agree to be bound by each and every term and condition contained in the attached Authorized Signatures Form and I further agree that the Bank's right to a lien (as expressed in section 4 thereof) shall also extend to assets as defined in section 1 (d) hereof.
7. This Power of Attorney and each part thereof, shall remain in effect until such time as you shall receive my written revocation thereof, and your determination as to receipt or non receipt of such written revocation shall be final.
8. In this document:-
 - a) Singular shall include the Plural and vice versa.
 - b) The masculine gender shall include the feminine.

(Sd) 

Witness:



P.3 0000000000

0000000000 0000000000

30.JUL.1996 21:04

02-DEC-2003; 07:47 From:

P.12

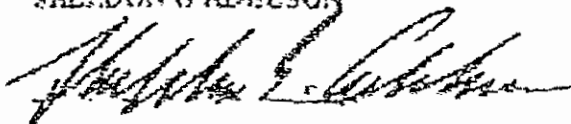
To:0151516178544040

POWER OF ATTORNEY

I, the undersigned, Sheldon G Adelson, holder of DA Passport No. 15641147, do hereby appoint Moshe Harnad, holder of Israeli ID Card No. 1073072 to be my true and lawful attorney to do the following on my behalf:

- 1 To open and close any account whatsoever at First International Bank of Israel Limited, 12 Allenby Street, Tel Aviv ("the Bank"), to sign confirmations of accounts and to request statements of accounts
- 2 To sign cheques, bills of exchange, promissory notes and other negotiable and non negotiable instruments as drawer, acceptor, endorser or guarantor
- 3 To pay monies into my said accounts with the Bank and/or deposit with the Bank for collection or as security or to negotiate with the Bank all instruments and endorse them for such purpose/s
- 4 To deposit with the Bank shares, debentures, securities, documents, foreign currency and other assets and to instruct the Bank to collect all dividends, interest, coupons and other payments connected therewith
- 5 To withdraw from the Bank, purchase, sell and otherwise deal with all or any assets which may from time to time be in the hands of the Bank in my name
- 6 To arrange with the Bank and to receive from it loans, credits, advances and overdrafts and any other banking accommodations and/or facilities with or without security
- 7 To mortgage, encumber, pledge or charge funds or assets in the above mentioned accounts
- 8 To purchase, acquire or sell and to instruct the Bank to purchase, acquire or sell shares or securities
- 9 I hereby authorize and instruct the Attorney to sign all documents which may be necessary to effect any power contained herein or otherwise at the Bank may deem necessary

SHELDON G ADELSON



Date: Aug. 10, 1996